

General Assembly

Amendment

January Session, 2009

LCO No. 8348

SB0090408348SR0

Offered by:

SEN. MCKINNEY, 28th Dist.

SEN. KISSEL, 7th Dist. SEN. HARRIS, 5th Dist.

To: Senate Bill No. **904** File No. 594 Cal. No. 413

"AN ACT CONCERNING TECHNICAL AND CONFORMING CHANGES TO CERTAIN PROPERTY TAX RELIEF AND MUNICIPAL GRANT PROGRAMS."

After the last section, add the following and renumber sections and internal references accordingly:

"Sec. 501. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Newtown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such

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14 application, the assessor shall approve the exemption for such 15 property. If taxes have been paid on the property for which such 16 exemption is approved, the town of Newtown shall reimburse such 17 person in an amount equal to the amount by which such taxes exceed 18 the taxes payable if the application had been filed in a timely manner. 19 Notwithstanding the provisions of subsection (c) of section 12-94b of 20 the general statutes and section 12-94e of the general statutes, the 21 assessor of the town of Newtown may submit such approved 22 exemption application to the Secretary of the Office of Policy and 23 Management together with a request for reimbursement of the tax loss 24 resulting from such exemption. Subject to the secretary's review and 25 approval of such exemption, such reimbursement shall be included in 26 the next certification the secretary makes to the Comptroller under the 27 provisions of section 12-94b of the general statutes.

Sec. 502. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Watertown may submit such approved exemption application to the Secretary of the Office of Policy and

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Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 503. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Suffield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Suffield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Suffield may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 504. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that

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82 such person failed to file the required exemption application within 83 the time period prescribed, shall be regarded as having filed said 84 application in a timely manner if such person files said application not 85 later than thirty days after the effective date of this section, and pays 86 the late filing fee pursuant to section 12-81k of the general statutes. 87 Upon confirmation of the receipt of such fee and verification of the 88 exemption eligibility of the machinery and equipment included in such 89 application, the assessor shall approve the exemption for such 90 property. If taxes have been paid on the property for which such 91 exemption is approved, the town of Windsor shall reimburse such 92 person in an amount equal to the amount by which such taxes exceed 93 the taxes payable if the application had been filed in a timely manner. 94 Notwithstanding the provisions of subsection (c) of section 12-94b of 95 the general statutes and section 12-94e of the general statutes, the 96 assessor of the town of Windsor may submit such approved exemption 97 application to the Secretary of the Office of Policy and Management 98 together with a request for reimbursement of the tax loss resulting 99 from such exemption. Subject to the secretary's review and approval of 100 such exemption, such reimbursement shall be included in the next 101 certification the secretary makes to the Comptroller under the 102 provisions of section 12-94b of the general statutes.

Sec. 505. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the town of West Hartford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such

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116 exemption is approved, the town of West Hartford shall reimburse 117 such person in an amount equal to the amount by which such taxes 118 exceed the taxes payable if the application had been filed in a timely 119 manner. Notwithstanding the provisions of subsection (a) of section 120 12-94b of the general statutes and section 12-94e of the general statutes, 121 the assessor of the town of West Hartford may submit such approved 122 exemption application to the Secretary of the Office of Policy and 123 Management together with a request for reimbursement of the tax loss 124 resulting from such exemption. Subject to the secretary's review and 125 approval of such exemption, such reimbursement shall be included in 126 the next certification the secretary makes to the Comptroller under the 127 provisions of section 12-94b of the general statutes."